

which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The terms used in this subsection shall have the same meaning as when used in the Federal Unemployment Tax Act. The total credit allowable against the tax imposed by such Act for the calendar year 1939 or 1940 shall not exceed 90 per centum of such tax.

(c) REFUND.—Refund, credit, or abatement of the tax (including penalty and interest assessed or collected with respect thereto, if any), based on any credit allowable under subsection (a) or (b), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal assessment or collection of the tax (including statutes of limitations). No interest shall be allowed or paid on the amount of any such credit or refund. On and after the date of the enactment of this Act no refund, credit, or abatement shall be allowed based on any credit allowable under section 810 of the Revenue Act of 1938, section 902 (a) of the Social Security Act Amendments of 1939, or section 701 of the Second Revenue Act of 1940.

Approved, Sept. 20, 12.15 p. m. E. S. T., 1941

52 Stat. 576.
53 Stat. 1399.
42 U. S. C. § 1102
(note).
54 Stat. 1017.
42 U. S. C. § 1101
(note).

[CHAPTER 413]

AN ACT

September 22, 1941
[H. R. 4835]
[Public Law 251]

To extend the times for commencing and completing the construction of a dam and dike for preventing the flow of tidal waters into North Slough in Coos County, Oregon.

North Slough, Oreg.
Time extended for
dam construction, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a dam and dike for preventing the flow of tidal waters into North Slough in Coos County, Oregon, in township 24 south, range 13 west, Willamette meridian, authorized to be constructed by the State of Oregon, acting through its highway department, the North Slough Drainage District, and the North Slough Diking District by an Act of Congress approved August 26, 1937, heretofore extended by an Act of Congress approved July 2, 1940, are hereby further extended one and three years, respectively, from August 26, 1941.

50 Stat. 856; 54 Stat.
715.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, September 22, 1941.

September 22, 1941
[H. J. Res. 199]
[Public Law 252]

[CHAPTER 414]

JOINT RESOLUTION

To authorize temporary appointments of officers in the Army of the United States.

Army of the United
States.
Temporary ap-
pointments of officers.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present emergency, temporary appointments as officers in the Army of the United States may be made, under such regulations as the President may prescribe, from among qualified persons without appointing such persons as officers in any particular component of the Army of the United States. All persons so appointed as officers shall be commissioned in the Army of the United States and may be ordered into the active military service of the United States to serve therein for such periods of time as the President may prescribe. Such appointments in grades below that of brigadier general shall be made by the President alone, and general officers by and with the advice and consent of the Senate: *Provided*, That any appointment made under the provisions of this Act may be vacated at any time by the President and, if not sooner vacated, shall continue during the present emer-

Proviso.
Vacating of appoint-
ments.

gency and six months thereafter: *Provided further*, That any person appointed as an officer in the Army of the United States under the provisions of this Act shall receive the same pay and allowances and be entitled to the same rights, privileges, and benefits as members of the Officers' Reserve Corps of the same grade and length of active service: *And provided further*, That nothing contained in this Act shall be construed to prohibit the appointment of officers in the various components of the Army of the United States in accordance with existing laws.

Pay, allowances, etc.

Appointment un-
der existing laws.

Approved, September 22, 1941.

[CHAPTER 415]

AN ACT

Authorizing the transfer of land owned by the United States back to the Spring Park Club, of Richfield Springs, New York.

September 24, 1941
[H. R. 2381]
[Public Law 253]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to correct the description of the land conveyed to the United States for a post-office site at Richfield Springs, New York, which included a one foot strip of land along the easterly side thereof for which a deduction was made in the contract price paid by the United States, the Federal Works Administrator be, and is hereby, authorized to convey by the usual quitclaim deed all right, title, and interest of the Government to the owners of the land abutting the easterly side of the post-office site at Richfield Springs, New York, the following-described piece or parcel of land forming a part of said post-office site:

Richfield Springs,
N. Y.
Conveyance of cer-
tain land at.

Lying and being in Richfield Springs, County of Otsego, State of New York, and described as follows:

Description.

Beginning at a point in the southerly side of Main Street, said point being the northeast corner of the premises conveyed by the Spring Park Club, Incorporated, to the United States by deed dated May 31, 1939, recorded June 1, 1939, among the land records of Otsego County, in Liber 388 of Deeds, at page 265; running thence in a westwardly direction along the southerly side of Main Street a distance of one foot to a point; thence in a southwardly direction a distance of one hundred and seventy-two feet to a point in the northerly side of land now or formerly of the Spring Park Club, Incorporated; thence in an eastwardly direction to a distance of one foot to a point being the southeast corner of lands conveyed to the United States by the aforesaid deed from the Spring Park Club, Incorporated; thence in a northwardly direction a distance of one hundred and seventy-two feet to the point or place of beginning, as shown on "Topographical Survey of Post Office site at Richfield Springs, New York, made by William Oehrle, dated March 5, 1938, corrected April 23, 1938", the original of which is on file in the Public Buildings Administration of the Federal Works Agency.

Approved, September 24, 1941.

[CHAPTER 416]

AN ACT

To amend the Act entitled "An Act to provide for the registry of pursers and surgeons as staff officers on vessels of the United States, and for other purposes", approved August 1, 1939.

September 24, 1941
[H. R. 3864]
[Public Law 254]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to provide for the registry of pursers and surgeons as staff officers on vessels of the United States, and for

Merchant marine.